G.R.S. 58]

Previous references

192 nil

Later references
PS 59-39 (& 44)

Present

File No. 16-23
Serial Nos. 1, 9, 11, 18, 23 - 30, 33, 34, 41, 42, 46 - 47

GENERAL AND REVENUE SECRETARIAT

Serial Nos 21

Part B for Jan 28

SUBJECT

Exemption from payment of Professional Tax to be granted to the Co-operative Societies

46 No D 2546-54/7 22-9 21

To the Secs of the Registrar of Co-operative Societies.

States that the Govt may use their discretion in this matter

47 No D 2555/7 22-9 21

To the Hon. Secy Planning (Co-operation) Dept

B170 Informs him that Govt cannot interfere in a matter of this kind

Dy 28/1

G R S III—3]

ROUTINE NOTES

[To be used only for notes, requisitions, etc, not intended for permanent record]

L 129 of 23

ML 16-23-1

Petition dated the 26 6 23 from Sri K Ramyanadayya, Honorary Secretary Co-operative Society Kumigal

Stated that the clerical error would have entailed a pecuniary loss upon the Society and prayed for the exemption from it.

Subd. This may be referred to the Financial Secretary which deals with Income Tax

Subd. The question for consideration is whether co-operative societies should be taxed for their profits. The Secretary II of the Mysore Municipal Council declares on behalf of co-operative societies are exempted from payment of property tax.

2) In the manner prescribed by the

N B—Should routine notes be written on small slips the notes must be copied or slips pasted on this form

G R S III—3]

ROUTINE NOTES

[To be used only for notes, requisitions etc., not intended for permanent record]

N. B.—Should routine notes be written on small slips the notes must be copied or slips pasted on this form

W D 1950—C P H—1 60 000—2 5-21

G R. S III-2

General and Revenue Secretariat | ML File No. 16 of 1922 (2)

Serial No

Municipal Trade Unions, Co-operative Societies are not exempted. It is open to the Administrator to exempt the Society by amending the rules. Vide sub (2) of the above Regn.

2) If it is considered necessary to exempt all Co-operative Societies or Trade and City Unions, it is necessary to amend section 59 of the above Regn and the Regn of Co-operative Societies which, if approved, be addressed in the matter.

4) [illegible] 30/8/23

1631 31-8-23

DS 1/9/23

5) First Member / [illegible] / [illegible] / [illegible] / [illegible] 8/9/23

6) Draft [illegible] 6/9/23

7 Lubd bill a draft enquiries as per [illegible]

Read 15/9

8 Issue [illegible] 28/9/23

9 To The Registrar Co-operative Societies

L 2861 8/24 60 V22 in the matter of exemption

for [illegible]

NOTE—Contn Sheet

2765. 3).

R S III-21

General and Revenue Secretariat | ML File No. 16 of 19 23

Serial No

all the Co-operative Societies from having professional tax imposed by the rules whether the Co-operative societies be situated in Towns or Municipalities

11 From

The Registrar, C S
No 2548 dated 14 11 23

With reference to sl 9 above, States that the exemption suggested, is quite necessary in the interests of Co-operative Societies.

9 Submitted with reference to para 5

18/11/23

17/11/23

18 CSB 20 11 23

9 a

(Secretary)

"/First Member

4256 5/12

8a 3/12 CSB 5/12

12) Main question from Municipal Council which is a Co-operative Society or not

5/12

8a 5/W CSB 5/12

NOTE—Contn sheet.

G R S III-2]

2763 / 3943 4)

General and Revenue Secretariat

M L File No 16 of 1923

Serial No.

13) Subd with a draft circular to ~~Deputy~~ Commrs ~~&c~~ as per para

KS HK 11/12/23

14) Issue at once.

15) What about Bangalore & Mysore Cities

CR 11/12

18 To

The D C s of Districts

No L 4821-8 Dt 31-12-23

Calls for information as to whether Municipalities in the Dist have exempted the Co-operative Societies from the levy of Professional tax

16) With refee to para 15 supra it is subd that no Professional tax is being levied by the City Municipalities of Bangalore and Mysore. Hence no communication is necessary in these cases

KS HK. 4/1/24

17) Seen CR 9/1/24

Subj 8

23 From The Deputy Commr Kadur dt No He 213/23-24 & 15/1-G

Furnishes the information called for in st 1

KS) Subd for information

Summer report may be awaited

KS 18/1 18/1/24

19) Yes, but reminders should issue promptly CR 20/1/24

NOTE—Contn. sheet

42 180

G R. S III-2]

General and Revenue Secretariat. | File No 16 of 1923

Serial No.	
24	From The Deputy Comm., Chitaldrug No C 109/H1 23-24 dt 16.1.24. With reference to sl 18, States that the professional tax is (i) being collected in the Town Municipalities of Davangere Harihara and the Minor Municipalities of Chellakere, Holalkere, Molakalmuru and Naikanahatti (ii) not collected in the Municipalities of Chellakere, Holalkere & Naikanahatti or any of the Co-operative Societies located in them and that (iii) information about the other Municipalities would be furnished on receipt of the same from them.
25	From the Deputy Comm. Bangalore No H.O 570 dt 18.1.24. States that no professional tax is collected or Co-operative Societies located in the nine Municipalities mentioned in his letter.
	20) Submd for information. Replies from Kadur, Chitaldrug and Bangalore have been received. Action will be taken on receipt of information from the other Deputy Comms who will be reminded promptly. 22/1
	21) To remind 29-1-24
23)	

REVENUE SECTION
20 JAN

Note—Contra sheet.

Forms No 7562-40) 21/3/24

5528

G R.S. III-2]

6/

General and Revenue Secretariat | Rev File No. 16 of 1923.

Serial No	
33	From The D C Kolar No Dy Com 1043 dt 11/12 3 24 States that the Kolar Taluk has levied professional tax on the Kolar Coop[g] Society Ltd 22) Replies from the remaining Districts may be awaited 23) Subs for orders 24) Reminders should issue in 7 days & replies got early from those from whom they are due 22/3
Reminder dt 21/3/24	
Subs — please note the time limit 2/4	
34	From The Deputy Commr, Tumkur No MLC 129 dated 27-3 24 With refee to sl 18 states that there is a diversity of practice in the levy of professional tax in the several municipalities in the district 25) Replies from Chitaldrug and Hassan may be awaited Subs for orders 1/4/24 Reminders issued

NOTE—Contn. sheet

G R S III-21

6252

7)

General and Revenue Secretariat | Mul File No. 96 of 1925

Serial No	
41	From The Deputy Comr. Hassan No D2-Dis 938 & 8 5-24 With reference to 2118, states that the Hassan Town Municipal and Belur Municipal are the only local bodies which have been levying profession tax in the Dt and that the Govt has not exempted Co-operative Societies from the payment of the tax while the latter has given the exemption 2) Called for information Replies from Mysore & Tumkur may be awaited Issues - no 8907-8 2) 1457-24 KB HMK 13K/24 15 KB 15/5
42	From The Deputy Comr. Tumkur Dt No 135/1 & 21.5.24 States that the Co-operative Soc. in Koratagere Taluk is not required pay the professional
43	From The Deputy Comr No 362 & 5 & 24 Mysore Dt Furnishes the information called

Reason Remarks of HMK 13-5-24

GOVT OF KARNATAKA SECRETARIAT 29 MAY 924 GENERAL SELF GOVT BRANCH

Mepgg—Contin sheet

G R S III 2]

WD 2210—GPB—10,000—31-5-24

General and Revenue Secretariat | File No. 16 of 1923

Serial No

25) In his letter dated 26th June 1923, the Honorary Secretary of the Kunigal Town Co-operative Society requested for exemption from payment, by the Society of professional tax imposed by the local municipal council.

27) The Registrar of Co-operative Societies in Mysore, whose opinion in the matter was called for, has stated that, for reasons given by him, the Co-operative Societies in the State may be granted the exemption suggested.

30) The Deputy Commissioners of the Districts were requested to report whether the Municipal Councils in their respective districts which have levied professional tax, have exempted or not the local Co-operative Societies from the payment of the said tax.

31) The opinions of the Deputy Commissioner of all the 8 Districts have been received and analysed as follows -

1. Kadur — No professional tax is levied in the Municipal Councils in this District.

2. Chitaldrug — --do-- --do-- --do--

3. Bangalore. — No professional tax is being levied on any Co-operative Society in any of the Municipal Councils in this District. The levy of the tax is in force in some of the municipal towns

4. Mysore. — Professional tax is levied only by the Municipal Councils of Malavalli and Krishnaraj pet and the local Co-operative Societies of these two towns have been exempted from paymont of the tax

NOTE—Contn sheet

G R S III 2]

WD 2310—GPB—10 000—31 5-24

General and Revenue Secretariat | File No 16 of 1923

Serial No	
5. Shimoga	The tax is levied in all the Municipalities in this District except in those of Shimoga, Sagar and Shikarpur. The local Co-operative Societies have been exempted from the payment of the tax.
6 Kolar.	The tax is levied only in Kolar Town and the town Co-operative Society is not exempted from the payment of the tax.
7. Tumkur	The tax is levied only in some of the Municipalities in this District. Of these, only the Town Municipal Councils of Kunigal and Maddagiri have not exempted the local Co-operative Societies from the tax N.B.- It is from Kunigal Town that the present representation for exemption from payment of the professional tax has been received.
8. Hassan.	The tax is levied only in the Town Municipal Councils of Belur and Hassan and the Hassan Municipality has not exempted the local Co-operative Societies from the payment of the tax.
	32) From the above it is to be seen that - 1 No professional tax is being levied in the Municipalities in the Districts of Kadur and Chitaldrug. 2. The professional tax is being levied only in some of the Municipalities located in the Districts of Bangalore, Mysore, Shimoga, Kolar, Tumkur and Hassan. 3. Of these Municipalities referred to in clause 2 above, only the Municipalities of

17

G R S III 2]

6663

WD 2610—GPB—10 000—31 5 24

General and Revenue Secretariat | Rev. File No. 16 of 1923

Serial No	
	Hassan in the Hassan District, Maddagiri and Kunigal in the Tumkur District and Kolar in the Kolar District have not exempted the local Co-operative Societies from the payment of the tax.
	33) Subd. for orders with reference to para 12 of the notes.

[illegible] 5/7/24. [illegible] 5/7.

[illegible] —

287/97

34) [illegible]

Read 15/8/24

35) [illegible]

Note—Contn. sheet

6683 (11

G R. S III 2]

WD 2610—GPB—10 000—31-5-24

General and Revenue Secretariat | Nil File No 16 of 1923

Serial No	
	36) Sheet 3.0 as per para 34 below is put up for approval An endorsement to the petitioners is also put up 19/8/24 25 27/8/24 & drafts are put up for approval & and Secy) 27/8 Drafts may be approved 27/8
1902 25/8	1st Member 27/8 Hon'ble Minister 17.9
	46 no L-2546 dt 21/9/24 to Govt Govt Considered that it is a matter to be left to the discretion of the Govt which and suggests to the extent the advisability of granting such an exemption to Cooperative Societies
	47 no L-2555 dt 21/9/24 to Hon Secy Govt Cooperative Societies Dufferin Hospital Govt Cannot interfere in a matter of this kind

Pandey 1/10

NOTE—Contn sheet B 21/10/24

[redacted]

[redacted]

THE
CO OPERATIVE SOCIETY
KUNIGAL.

REVENUE & JUDICIAL SECTION
10 JUL 192
LEGAL FILE
BRANCH

JUL 192

Mr. K-23 — 1

R Ramamurthy

G R S VI—G/82]

3

SUBJECT

1/10

Diary No. of letter replied to

Section M-C
File No 16-23
Serial No 9

General and Revenue Secretariat
( )
, the 191

No L 2861 Colombo

Date of issue 24/10/23

To The Registrar C S.

Signed by

Sir

I am directed to ~~State that~~ herewith copy of letter dated 26th June 23 received from the Honorary Secy of the Kumjal C Society ~~herein his petition of the 26 June 23~~, requesting that the Society may be exempted from payment of Professional tax imposed by the Municipal Council and to request ~~enquire~~ ~~in this connection, whether it is desirable to exempt all Co-operative Societies in Town~~, or city, Municipal or Urban etc

to be favoured with your opinion as to whether it is desirable or necessary to grant the exemption asked for in the case of all Co-op Societies whether they are situated in Municipal or City

24/10/23

For Registrar

List of enclosures

Copied by

Examined by

No [illegible]

DEPARTMENT OF CO-OPERATION
GOVERNMENT OF MYSORE

Tel. Address
"CO-OPERT
BANGALORE

OFFICE OF THE REGISTRAR OF CO OPERATIVE SOCIETIES
IN MYSORE

Dated Bangalore, 14th November 1923.

FROM

K H RAMAYYA, ESQ, B A, BAR-AT LAW,
OFFG REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE,
BANGALORE

To

T.E.Jeyaraṃa Aiyar,Esq.,B.A.,B.L.,
Secretary to Government of Mysore,
Revenue Department, B a n g a l o r e.

Sir,

Adverting to your letter No.L.2861, dated the 24th October 1923 forwarding a copy of the petition sent by the Honorary Secretary, Kunigal Co-operative Society, requesting that the Society may be exempted from payment of professional tax imposed by the Municipal Council and calling for my opinion as to whether it is desirable or necessary to grant the exemption asked for in the case of all Co-operative Societies, whether situated in Minor, Town or City Municipalities, I have the honour to state that such an exemption is in my opinion quite necessary in as much as a levy of the tax of the kind contemplated goes otherwise to -- diminish to that extent the profits of the Society which most Societies cannot afford to do. Further, as the individual members in their other capacities, apart from being members of the Societies, will have paid this tax wherever called for, the levy of the tax on the Society again will be a duplicate one.

Especially when the provisions of section 28 (1) a,b & c of the Mysore Co-operative Societies Regulations authorise Government to remit, in the case of Co-operative Societies, any tax payable to Government or to a local authority in respect to Societies' profits, and also to exempt the Societies from the payment of stamp-duty and the Registration Fee, I feel that the Societies may also be exempted from the payment of professional taxes as well, levied by Municipalities, as the exemption will be very

15

very much appreciated by the Co-operative Societies as a concession granted to them by Government.

I request you, therefore, to kindly obtain the orders of Government in the matter and to have the same notified in the Mysore Gazette for the information of the Municipaliti and the Societies concerned.

I have the honour to be,
S i r,
Your most obedient servant,

M H Ramaiya
Offg. R e g i s t r a r.

G R S VI—G/32]

16

SUBJECT

Diary No of letter replied to 2765

General and Revenue Secretariat
(289)
, the *192* .

Date of issue 21/12/23

Signed by ..

Section H-C
File No 16-23
Serial No. 18

No L4891-98 Circular

To

The ~~Deputy Commissioner~~
(~~Bro. Hasan & Kolar Dist.~~)

Sir,

I am directed to ascertain whether ~~the~~ the Municipal Councils (in your Dist.) which have levied professional tax (if any) have exempted co-operative Societies from payment of the same

The information was kindly furnished before the ~~end of~~ 31st ~~December~~ 15th January DCC 6/24 as ~~requested~~ early as practicable

I have etc

For Secy to Govt
over
L & Deptt.

W D 6692 GPB 18CC—16-8-23

11/12/23

List of enclosures

Copied by

Examined by

L 3983-23 10

22719

D C. 4
No 12-313/23-24
Encs,

OFFICE OF THE DEPUTY COMMISSIONER,
KADUR DISTRICT

Dated Chikmagalur 15th January 24

FROM B. Narasimha Iyengar, Esq , B A , B.L ,
Offg DEPUTY COMMISSIONER,
KADUR DISTRICT

3983-23

To
B.Nayappa, Esq., Bar-at-law,
SECRETARY TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE,
Local and Legislative DEPARTMENTS,
BANGALORE.

SIR,

ml 16-23-23

With reference to your letter No.L 4891-98/Ml 16-23-18 dated the 31st December 1923, enquiring whether the Municipal Councils in this District which have levied profession tax have exempted Co-operative Societies from payment of the tax, I have the honour to state that the Presidents of the marginally noted Municipal Councils report that the tax is not being levied in any of the areas under their control Information called for from the Presidents of the

1 Chikmagalur, Tarikere,
3 Kadur, 4 Kadur & 5 Narasimharajapura.

the remaining Municipal Councils will be submitted to Government on their receipt in this office. They have been reminded.

I have the honour to be,
Sir,
Your most obedient servant,

Offg. Deputy Commissioner,
Kadur District.

D.S.R

Copied by

Examined by

C 3/109 ML 23-24

L 3983-23

Office of the Deputy Commissioner,
Chitaldrug District
Dated Chitaldrug, 16th January 1924

From

The Deputy Commissioner,
Chitaldrug District

To

The Secretary to Government,
Local & Legislative Departments, Bangalore

ML 16-23-24

Sir,

With reference to your letter No 4891-98/III.16-23-18 dated 21st December 1923 requesting to furnish information if the cooperative societies located in the several municipalities have been exempted from the payment of professional tax, I have the honor to state that the said tax is being levied at present only by the municipalities noted in the margin It is ascertained from the reports received from the municipalities of Chellakere, Holalkere and Naikanhatti that the tax has not been levied on any of the societies located in them Information as regards other municipalities will be furnished on receipt of the reports from them

Town municipalities - Davangere (2) Harihar
Other municipalities - Chellakere, Holalkere, Holakalmuru, Naikanhatti

I have the honor to be,
S I R,
Your most obedient servant,

Try Assistant Commissioner,
For Deputy Commissioner,
Chitaldrug District
(Absent from station)

Copied by

Examined by

Office of the Deputy Commissioner,
Bangalore District,
Dated Bangalore, 16th January 1924

No. ಮಿಸ 570 ಪಿಸ-24

From

B. Venkoba Rao, Esq., B.A.,
Deputy Commissioner,
Bangalore District.

To

B. Nagappa, Esq., B A.,
Secretary to the Government of His Highness
the Maharaja of Mysore, Local and Legislative Depts ,
Bangalore.

Sir,

With reference to your letter No.L.4891-98/M1:16-23-28 dated 31st December 1923 enquiring whether Co-operative Societies have been exempted from the levy of professional tax in the Municipalities of this District, I have the honor to state that from the reports received from the marginally noted nine Municipalities it is seen that the Co-operative Societies have not been taxed

1.Hoskote,
2.Sulibele,
3.Nelamangala,
4.Tyamagondlu,
5.Jagadi,
6.Chennapatna,
7.Anekal,
8.Sarjapur,
9.Devanhalli.

On receipt of reports from the remaining Municipalities, I shall submit a further report to Government.

I have the honor to be,
Sir,
Your most obedient servant,

B Venkoba Rao

Deputy Commissioner,
Bangalore District

Work-II 20117

From

The Deputy Commissioner,
Bangalore District.

To

The Secretary to the Govt of Mysore,
Local & Legislative Department
Bangalore.

Dated 18-1-24

Despatched —

Received

General No 5709 1924

No

Enclosure No

Sir,

I am directed to request you to kindly inform me whether Corporation Societies have been exempted from the levy of professional tax in the Municipalities of this District.

G R S VI—G/32]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

, the *192* .

Date of issue

Signed by

Section

File No

Serial No

No

To

Sir,

I am directed to make reference to this office no 8891-8 dated 31.12.23 enquiring whether the Rural Co-operative Societies in your district which have secured Professional tax have exempted the Co-operative Societies from payment of the same and to request you to request that the information called for may be furnished without further delay

over

WD 0822—G.P.B.—1500C—16-2-25

List of enclosures.

Copied by

Examined by

313.3

No. Hc 331(a)-2B

Office of the Deputy Commissioner,
Hassan District,
Hassan, Dated 2nd April 1924.

From
A. V. Ramanathan, Esq., B.A.,
Deputy Commissioner,
Hassan District

To
B. Nagappa, Esq., Bar-at-Law.,
Secretary to Government of His Highness
the Maharaja of Mysore, Local & Legislative
Departments BANGALORE

With reference to your letter No.L.4891-98 Ml.16-23-18 dated 31st December 1923 and subsequent reminder No.L.7562-4/Ml. dated 21st March 1924, enquiring if the Municipal Councils in this District have exempted Cooperative Societies from payment of Professional Tax, where such a tax has been introduced, I have the honor to state that the information has been called for from the several local bodies and has not yet been received.

2. Reminders have this day been issued to all the Municipal Councils to expedite the submission of the information.

I have the honor to be,
S i r,
Your most obedient servant,

Deputy Commissioner,
Hassan District.

G R S VI—G/32]

93

SUBJECT ..

Diary No of letter replied to ..

General and Revenue Secretariat

( )

, the 192

Date of issue 17/5/24

Signed by for K.N.A.

Section Nil
File No 16-23
Serial No R

No 2 8870-72

To

Dear Sir,

With reference to this Office
Nos 4891-8 Jud 16-23 - 9731 12-23
enquiring whether the Rules in
force at present imposed professional
tax on Co-operative Societies
I am directed to state that information
is still due with regard to certain
Income Tax Circles in the Dr and to
request you to kindly submit
the same without delay

Yours faithfully

AIK
Offr. 10-5-24

WD 0881 - GPB—1500C—16-8 8

Members of Income Tax Committee

List of enclosures.

Copied by

Examined by

GENERAL AND REVENUE SECRETARIAT 24

L 8907-98 Dated, Bangalore, 14 May 1924

Dear Sir,

I am desired to invite attention to this office letter No. L.4891-98/M1.16-23-18 dated the 31st December 1923 calling for information before the 15th January 1924 as to the Municipal Councils which ~~are levying Profession Tax~~ have exempted from payment of ~~-~~ ~~this tax the Co-operative Societies~~ Co-operative Societies professions tax and to request you to kindly furnish the information asked for without -- further delay

Yours sincerely,

(Illegible)

To

B RAMASWAMAIYA, ESQ., B A., B L.,

Deputy Commissioner,

Mysore District,

MYSORE

A V RAMANATHAN
DEPUTY COMMISSIONER

HASSAN
13th May 1924.

No. 290-23

GEN. & REVENUE DEPARTMENT
15 MAY 1924
INDUSTRIES & COMMERCE BRANCH

GENERAL & REVENUE SECRETARIAT
15 MAY 1924
LOCAL SELF GOVT BRANCH

In reply to your D.O. No. S 70-72/ 1. dated 10th May 1924 enquiring whether the Municipal Councils in this District have imposed professional tax on Cooperative Societies, I write to invite reference to this office D.O. Dis. No. 938-23 dated 8th May 1924. (copy enclosed) which contains the final report regarding all the Municipalities in this District.

Yours sincerely,

A V Ramanathan

To

L. V. Ananthara an, Esq , B.A.,
Revenue Secretary to Government,
Bangalore.

Submitted for information. This will be placed in the main file which has ordered separately

etter No.D2.Dis.938-23 dated 8th May 1924 from the Deput, Commissioner ~~xxxxxxxxxxxxxxxx~~ Hassan District, to the Secretary to Government, Local and Legislative Departments, Bangalore.

With reference to your letter No. L. 1891-98/ Ml. 16-23-18 dated 31-12-1923 enquiring whether such of the Municipal Councils as have levied professional tax, have exempted ccoperative sccieties from payment of the same, I have the honor to state that the Town Municipal Council Hassan and the Minor Municipal Council, Belur are the only local bodies which have been levying professional tax in this District. No exemption has been granted to the Cooperative Societies by the former while exemption has been granted by the latter.

" C O P Y "

For Deputy Commissioner,

Hassan District.

6378

MLC 129/23-24

Office of the Deputy Commissioner,
Tumkur District
Dated Tumkur the, 17th May 1924.

From

Md Zahiruddin Mecci, Esquire, B A ,
Deputy Commissioner, Tumkur District.
T U M K U R

To

B. Nagappa, Esquire, Bar-at-Law,
Secretary to the Govt of H H the
Maharaja of Mysore, Local and Legis
Departments, B A N G A L O R E

SIR,

With reference to your D O letter No 8870-72 dated the 12/13th instant and in continuation of my letter No MLC 129/23-24 dated the 26th March 1924, re the levy of professional tax on Co-operative Societies, I have the honor to state that from the reply received from the President, Tumkur Town Municipality, it is seen that the Co-operative Society at Tumkur has not been required to pay the professional tax Report has not been received from the Koratagere Municipal Council yet The practice prevailing in that Municipal Council will be duly communicated on receipt of a report from the President, to whom an urgent reminder has again this day been sent

I have the honor to be,
sir,
Your most obedient servant

For Deputy Commissioner,
Tumkur District.
(Absent from the Station)

1923-1924

From

The Deputy Commissioner,

Tumkur District. TUMKUR.

To

The Secretary to the Govt of H H.
the Maharaja of Mysore, Local
and Legislative Dept

B A N G A L O R E.

Dated Tumkur the 17th May 1924

Despatched

Received. 19 MAY 1924

General No

Judl. No. Fr-9/24-25

Enc

Re levy of professional tax on --
Co-operative Societies.

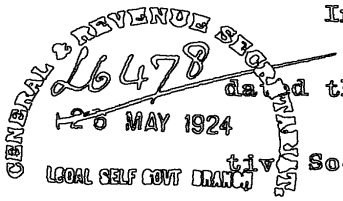
6462
2615

--oo-- REVENUE SECRETARIAT 6378 19 MAY 24 LOCAL & MUNI. BRANCH

D.O.No. C 1015-LB
23-24

Office of the Deputy Commissioner,
Mysore District,
Dated, Mysore, the 21st May 1924.

Dear Sir,



In acknowledging the receipt of your D.O.No.L.8907 dated the 14th May 1924 regarding the exemption of Co-operative Societies from the payment of Profession Tax, I write to inform you that the information in respect of Hunsur, -- Periyapatana, Heggadadevankote and Saragur Municipalities has not been yet received from the Presidents concerned. -- They have been again reminded to expedite the submission of the report in question. On receipt of information from them a final report will be submitted to Government in the matter.

Yours sincerely,

To

B. Nagappa, Esquire, Bar-At-Law,
Secretary to the Government of His Highness
the Maharaja of Mysore,
Local and Legislative Departments,
BANGALORE.

No C 1015 typ
23-24

OFFICE OF THE DEPUTY COMMISSIONER,
MYSORE DISTRICT,

Dated, Mysore, 24th January *1924*

From

B. Ramaswamaiya, Esq., B.A.,B.L ,

Deputy Commissioner, Mysore District

To

B. Nagappa, Esq., Bar-at-law.,

Secretary to the Government of His Highness
the Maharaja of Mysore, Bangalore

(Local and Legislative Departments)

SIR,

With reference to your letter No. L. 4891-98/Ml 16-23-18 dated the 31st December 1923 calling for information as to whether the Municipal Councils in the District which have levied professional tax have exempted Cooperative Societies from payment of the same, I have the honor to state that it is seen from the reports received from the Presidents of Municipalities, except the marginally noted Municipal Councils, that professional tax is being levied in the Malavalli and Krishnarajapet Municipalities only and that the Cooperative Societies in these areas are exempted from payment of the tax.

1 Hunsur
2 Periyapatna.
3 Heggadevan-kote.
4 Saragur.

On receipt of information from the remaining four Municipalities, a further report will be made in the matter.

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mysore District.

2334 4160-4

GENERAL REVENUE SECTT. 26 JAN. 1924

From

The Deputy Commissioner

Mysore District.

To

The Secretary to Government

Local and Legislative Depts.

Bangalore.

GENERAL REV. SECTT. Br. 26 JAN. 1924 LEGISLATION

Dated

Despatched 24th January 24

Received

General No. C 1015/23-2 No.

Enclosure No —

Furnishing information re- exemption of Cooperative Societies from payment of professional tax.

24335

3

Office of the Deputy Commissioner,
Bangalore District,
Dated Bangalore, 25th January 1924.

No ಎಲ್.ಎಸ್.ಜಿ 971 /23-24

From
B. Venkoba Rao, Esq., B.A.,
Deputy Commissioner,
Bangalore District.

To
B. Nagappa, Esq., Bar-at-law.,
Secretary to the Government of His Highness
the Maharaja of Mysore, Local and Legislative Depts.,
Bangalore.

Sir,

In continuation of this office No.M.C.570 of 1923-24 dated 17th January 1924, I have the honor to report that no professional tax is being levied on any Co-operative Society in the Municipalities of Kankanhalli, Vadigenanalli, Yelananka, Closepet and Dodballapur

I have the honor to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Bangalore District.

From

The Deputy Commissioner
Bangalore District

To

The Secretary to the Govt
of Mysore, L. L. Dept
Bangalore

No. DMS 941/73-74

Date 29-1-74

Sir,

Reports that no prosecution has is being launched on any corporation society in the municipalities of Ramanagaram, Kanakapura, Malavalli, Channapatna, Closter and Doddaballapur

D C. 4
No. Dis 729/23-24
Encs

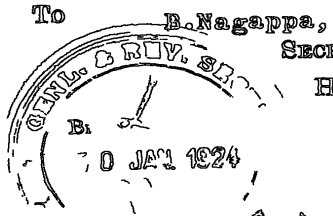
33

OFFICE OF THE DEPUTY COMMISSIONER,
KADUR DISTRICT

Dated Chikmagalur, 29th January 24.

FROM B.Sreenivasa Iyengar, Esq., B.A., B.L.,
Offg. DEPUTY COMMISSIONER,
KADUR DISTRICT

TO B.Nagappa, Esq , Bar-at-law,
SECRETARY TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE,
Local and Legislative DEPARTMENTS
BANGALORE.



ml 16-23-29

SIR,

In continuation of this office letter No.H.C.313/23-24 dated the 14th instant, in the matter of exemption of Co-operative Societies in Municipalities from liability to the payment of professional tax, I have the honour to state that the Presidents of the remaining four Municipal Councils noted in the margin also report that the tax is not being levied in any

1. Birur.
2. Koppa
3. Ajjampura.
4. Sivane.

any of the areas within their control.

I have the honour to be,
Sir,
Your most obedient servant,

Offg. Deputy Commissioner,
Kadur District.

D.S.R.

L
4205-25 Fin 8 30

GPE—250,000—12-11-25

191

From The Deputy Commissioner,
Chitaldrug District.

To The Secretary to Government,
Local & Legislative Departments,
B A N G A L O R E.

Dated
Despatched 25th January 1924.
Received
General No
B.S.R. No
Enclosure No

GENL. & REV. SECTT.
Br
28 JAN. 1924

Sir,

In continuation of my letter No.C. 109 M1. 23-24 dated 17th January 1924, I have the honor to state that the professional tax has not been levied on cooperative societies by the town municipal councils of Davangere

and Harihar in this District.

I have the honor to be,
S I R,
Your most obedient servant,

Try: Assistant Commissioner,
For Deputy Commissioner,
Chitaldrug District.
(absent from station).

4914

D.2.Dis:404/
[illegible]/Rev 23-24

Office of the Deputy Commissioner,
Shimoga District,
Dated Shimoga 2nd February 1924.

From

A.K.Syed Taj Peeran Esquire, F.A.,
Deputy Commissioner, Shimoga District.

To

B.Nagappa Esquire, Bar-at-Law,
Secretary to Government, Local and Legislative
Departments, Bangalore.

Sir,

With reference to your letter No.L.4891-98/M1 16-23-18 dated 31st December 1923, enquiring whether the Municipal Councils in the District which have levied professional tax (if any)have - exempted Co-operative Societies from payment of the same etc, I have the honour to state that the Town Municipalities of Shimoga Shikarpur, and Sagar, have not yet voted for the levy of professional tax in their Municipal areas and that, in the remaining ni Minor Municipalities, though the levy is in force, the Co-operativ Societies have been exempted from the payment of the tax.

I have the honour to be,
S i r,
Your most obedient servant,

for Deputy Commissioner,
Shimoga District.

29137

36

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT,

No 643 / 22—23

Dated, Kolar 11th March 1924.

Enc —

GENL. & REVENUE SECRETARIAT
5264
14 MAR 1924
LOCAL SELF GOVT BRANCH
ml16-23-33

From B. Ramaiya, Esq., M.A., B.L.,
THE DEPUTY COMMISSIONER,
Kolar District

GENL. & REVENUE SECRETARIAT
14 MAR 1924
To

B. Jagappa, Esq., Bar-at-Law,
Secretary to Government of Mysore,
Local & Legislative Departments, Bangalore

Sir,

With reference to your letter No L 4891-98/Ml 16-23-18 dated 31-12-1923, ascertaining whether the Municipal Councils in this District which have levied professional tax have exempted Co-operative Societies from the payment of the same, I have the honor to state that reports in the matter have since been received from the several Presidents of the Municipalities. The President of the Kolar Town Municipality states that the professional tax has been levied on the Kolar Co-operative Society Ltd., the remaining reports state that no professional

tax

tax is levied by the municipalities

I have the honor to be
S i r
Your most obedient servant

Treasury Assistant Commissioner
for Deputy Commissioner
Kolar District

v V R

3,1588 1923-1924 5628/37

From

The Deputy Commissioner,

Tumkur District. TUMK

To

The Secretary to the Govt of

Mysore, Local & Legislative

Departments, BANGALORE.

Dated Tumkur the, 27th March 1924.

Despacted.

Received.

General No. Mel 179/23

No.

Enclosures.

Re exemption of Professional Tax to Co-operative Societies in the Municipalities of the Tumkur District.

25

Office of the Deputy Commissioner,

Tumkur District.

Dated Tumkur the, 27th March 1924.

From

Md. Zahiruddin Mecci, Esquire, B.A.,
Deputy Commissioner, Tumkur District.
T U M K U R.

To

B. Nagappa, Esquire, Bar-at-Law,
Secretary to the Govt of H.H. the Maharaja of
Mysore, Local & Legislative Departments,
B A N G A L O R E. ml 16-23-24

SIR,

Adverting to your letter No L. 4891-98/Ml 16-23-18 -- dated the 31st December 1923, enquiring whether the Municipal -- Councils which have levied professional tax have exempted the -- Co-operative Societies from payment of the same, I have the honor to state that reports have so far been received from all the - - MunicipalCouncils except Tumkur and Korategere. From the reports hitherto received it will be seen that professional tax is levied in the Municipalities of Maddagiri, Sira, Tiptur, Pavagada, - - - Turuvekere and Kunigal, while it is not being done in the Municipalities of Chickanaiknahalli and Gubbi. Of the Municipalities -- which have levied professional tax, the Maddagiri Municipality -- has imposed a tax of Rs 4/- on the local Co-operative Society, -- whilesanction to the levy of the above tax has recently been - - accorded by Government to the Sira Municipality and Co-operative Societies have been included in the list of assessees of that - - unicipality. The Tiptur Municipality has reported that though the above tax is beirg levied from the beginning of this year, it is not imposed on the local Co-operative Society. The Kunigal -- Town Municipal Council have not granted any exemption to Co-opera -tive Societies, but on a representation from the Local Co-opera - tive Society they have resolved to provide exemption in the - - -

39.

in the present bye-law and submit the same for the sanction of Government The Municipalities of Pavagada and Turuvekere have exempted Co-operative Societies from payment of professional tax Thus it will be seen that -- there is a diversity of practice in the several Municipalities in this District.

2. Reports from the Municipal Councils of Tumkur and Koratagere have not yet been received. The practice obtaining in those Municipalities -- will be duly intimated on receipt of replies from them.

I have the honor to be,

sir,

Your most obedient servant

For Deputy Commissioner,
Tumkur District.
(Absent from the Station)

AD. 27/3.

Dem. No. 938 GENERAL SECRETARIAT 31982
Rev. 1252
12 MAY 1924
LOCAL SELF-GOVT. BRANCH

Office of the Deputy Commissioner,
Hassan District,
Dated Hassan, the 7th May 1924.

From

Deputy Commissioner, Hassan District.

To

The Hon'ble Mr. [illegible], Esq., Bar-at-Law,
Secretary to Government of His Highness the
Maharaja of Mysore, Local and Legislative
Departments, Bangalore.

Sir,

With reference to your letter No L 1891-98/L 18-03-18 dated 31st December 1923 enquiring whether such of the Municipal Councils as have levied professional tax, have exempted Co-operative Societies from payment of the same, I have the honor to state that the Town Municipal Council, Hassan and the Minor Municipal Council Belur are the only local bodies which have been levying professional tax in this District. No exemption has been granted to the Co-operative societies by the former while exemption has been granted by the latter.

I have the honor to be,

Sir,

Your most obedient servant,

Deputy Commissioner,
Hassan District.

36329

41

REVENUE & GENERAL SECRETARIAT
23 MAY 1924
LOCAL SELF GOVT BRANCH

REVENUE & GENERAL SECRETARIAT
23 MAY 1924
INDUSTRIES & COMMERCE BRANCH

No. 1351/23-24.

Office of the Deputy Commissioner,
Tumkur District,
Dated Tumkur, the 21st May 1924.

From

Md. Zahiruddin Meeci, Esquire, B.A.,
Deputy Commissioner, Tumkur District,
TUMKUR.

23 MAY 1924

To

H. Nagappa, Esquire, Bar-at-law.,
Secretary to the Government of H. H. the
Maharaja of Mysore, Local & Legislative
Departments, BANGALORE.

Sir,

Adverting to your D.O. No.8870-72 dated the 12/13th instant, and in continuation of my letter No.Ml.C.129/1923-24 dated the 16/17th May 1924, re the levy of professional tax on Co-operative Societies, I have the honour to state that -- from the report No.174 dated the 19th May 1924, received from the President of the Koratagere Town Municipal Council, it is seen that the Co-operative Society at Kortagere has not been required to pay the professional tax

I have the honour to be,

sir,

your most obedient servant,

For Deputy Commissioner,
Tumkur District
(absent from the station).

NVK.

Submitted for information. This will be placed in the main file which was sent separately.

26/5/24

B6662

From

The Deputy Commissioner,
Tumkur District,
T u m k u r.

To

The Secretary to Govt.,
Local & Legislative,
Departments, BANGALORE.

Dated 21-5-1924.

Despatched. 21-5-24

Received.

General No.
No. D2 Dis./357/23-24.

Enc. Nil

Re. professional tax on Cooperative Societies in the District.

37613

Dy Sec's No 3622 dt 24

CENTRAL & REVENUE SECRETARIAT
L 6663
6 JUN 1924
LOCAL SELF GOVT BRANCH

6-JUN

OFFICE OF THE DEPUTY COMMISSIONER,
MYSORE DISTRICT,

Dated, Mysore, 4th June *1924*

From

B. Ramaswamaiya, Esq., B.A., B.L.,
Deputy Commissioner, Mysore District

To

B. Nagappa, Esq., Bar-at-law,
Secretary to the Government of His Highness the Maharaja of Mysore, Bangalore
Local and Legislative Departments.

Sir,

In continuation of my D.O. letter No. C 1015/23-24 L.B. dated the 19th May 1924 re- the exemption of Cooperative Societies from the payment of professional - tax, I have the honor to state that it is reported by the Presidents of the remaining marginally noted Municipalities that no prfessional-tax is being levied in their respective Municipal areas on such societies.

1 Hunsur
2 Periyapatna
3 Heggadevankote
4 Saragoor

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mysore District.

From The Deputy Commissioner Lupane District

To The Secretary to the Govt of Lupane Local and Legislative Affairs Bulawayo

Dated

Despatched 5th June 24

Received

General No D2 Dr 36-6-0 / No. -23 24

Enclosure No. —

Re - the exemption of Cooperative Societies from the payment of Professional Tax

G.R.S VI G 34]

SUBJECT ... 1925

43

Diary No. of letter replied to.... 6663

Section Rec
File No 16-23
Serial No 46

General and Revenue Secretariat

(28)

, the 192

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue. 22nd Sept 24

Signed by Mr TCS

Read—

Letter no 2438 26 & 27 from the Honorary Secretary of the Kunigal Taluk Cooperative Societies Association requesting that the Societies may be exempted from payment of the professional tax for reasons stated by him

2. Correspondence ending with letter no 2548 es dated 14 11 1923 from the Registrar Cooperative Societies in which it is stated that for reasons stated such an exemption is quite necessary in the interests of Cooperative Societies

May this be

i Printed ? Yes

ii treated as a standing order ? ~~No~~

iii published in the Gazette, English Part ? ~~No~~

iv translated ? ~~No~~ No

v placed at the disposal of the press ? ~~No~~

vi published in the Gazette Kannada Part ? ~~No~~

Order Thereon No

26 9 24

44

3 The following communications from the Deputy Commrs of Districts in the matter

1 [illegible] from the Deputy Commr of Kadur

2 [illegible] - Chitaldrug

3 [illegible] - Bangalore

4 [illegible] - Mysore

5 [illegible] - Shimoga

6 [illegible] - Kolar

7 [illegible] - Tumkur

8 [illegible] - Hassan

Order thereon:

(1) [illegible] order no d 2546-54

7. From the replies received it is seen that

(1) No professional tax is being levied in the Municipalities in the Districts of Kadur and Chitaldrug,

(2) The professional tax is being levied only in some of the Municipalities located in the Districts of Bangalore, Mysore, Shimoga, Kolar, Tumkur and Hassan.

(3) Of the Municipalities referred to in clause 2 above, only the Municipalities of Hassan in the Hassan District, Maddagiri and Kuniga in the Tumkur District & Kolar in the Kolar District have not exempted the Co-operative Societies fr the payment of the tax.

(1) Govt are pleased to observe that they can not interfere in a matter of this kind. They consider that it should be left to the discretion of each Municipality

(2) [illegible] exempt or not exempt a co-operative Society from payment of the tax. They Govt are however pleased to [illegible] suggest-

List of enclosures

Copied by

Examined by

WD 1888—GPB—1,000,00—21-12-55

G R S G/33]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form)

~~[illegible]~~ 2 45

to the municipal Councils the advisability of granting exemption to cooperative Societies as it is necessary to them at this stage of their development

27/8/45 HMK 28/8/45 27

~~The Director~~ (with a request that the Municipal rates cooperative Society may be withdrawn accordingly)

The Deputy Comm of other Dists a Registrar Coop Societies Copy to the Hon Board

G R. S VI —6/9]

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

GENERAL AND REVENUE SECRETARIAT

DATED *Bangalore, 22nd Sept 1924*

No. *2555/Mi16 23 47*

Mi 16-23-4

ENDORSEMENT

Granted to *The Honorary Secretary, Kunigal Town Co-operative Society Kunigal.*

In reply to his petition dated *26 6 23* requesting that the Society may be exempted from payment of the professional tax. for reasons stated by him, the Secretary of the Kunigal Society is informed that Govt can not interfere in a matter of this kind and that he should apply to the local Municipal Council for such exemptions

By Order,

Secretary to Government

47

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

G O No L. 2546-54/Ml 16-23-46 dated, Bangalore the 22nd September 1924

Professional Tax.

States that it is up to the discretion of each Municipal Council to exempt or not a Co-operative Society from payment of the———

Read —

1 Letter No 243, dated the 26th June 1923, from the Honorary Secretary of the Kunigal Town Co-operative Society requesting that the Society may be exempted from payment of the professional tax for reasons stated by him

2 Correspondence ending with letter No 2348 C S dated the 14th November 1923, from the Registrar of Co-operative Societies in Mysore stating that, for reasons stated, such an exemption is quite necessary in the interests of Co-operative Societies

3 The following communications from the Deputy Commissioners of Districts in the matter —

1	No H C.213 dated the 15th January 1924 No D_2Dis. 429 dated the 29th January	From the Deputy Commissioner, Kadur District
2	No C 109 dated the 16th January No D_2Dis 42 dated the 25th January	From the Deputy Commissioner, Chitaldrug District
3	No.H C 570. dated the 18th January No D_2Dis 971 dated the 29th January	From the Deputy Commissioner, Bangalore District
4	No C 1015 dated the 24th January No D_2Dis 362, dated the 15th June	From the Deputy Commissioner. Mysore District
5	No D Dis 404 dated the 2nd February	From the Deputy Commissioner, Shimoga District
6	No D_2Dis 1043 dated the 11th March	From the Deputy Commissioner, Kolar District
7	No Mlc 124 dated the 27th March No 1351 dated the 21st May 1924	From the Deputy Commissioner, Tumkur District
8	D Dis 938 dated the 8th May 1924	From the Deputy Commissioner, Hassan District

ORDER No I 2546-54/Ml 16-23-46 DATED THE 22ND SEPTEMBER 1924

From the replies received it is seen that —

(1) No professional tax is being levied in the Municipalities in the Districts of Kadur and Chitaldrug,

(2) The professional tax is being levied *only in some* of the Municipalities located in the Districts of Bangalore, Mysore, Shimoga, Kolar, Tumkur and Hassan, and

(3) Of the Municipalities referred to in clause 2 above, *only the Municipalities* of Hassan in the Hassan District, Maddagiri and Kunigal in the Tumkur District and Kolar in the Kolar District *have not* exempted the local Co-operative Societies from the payment of the tax

46

2 Government observe that they cannot interfere in a matter of this kind They consider that it should be up to the discretion of each Municipal Council to exempt or not a Co-operative Society from payment of the tax They are however pleased to suggest to the Municipal Councils the Advisability of granting such an exemption to Co-operative Societies as it is necessary to encourage them at this stage of their development

B NAGAPPA.
Secretary to Government,
Local and Legislative Departments.

To —The Deputy Commissioners of Districts
The Registrar of Co-operative Societies in Mysore.